



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

To: All Corporate Officers

From: North Dakota Office of State Tax Commissioner - Sales Tax Section

Subject: Liability of Corporate Officers for Sales and Use Tax

The 1977 session of the North Dakota Legislature added North Dakota Century Code §§ 57-39.2-18.1 and 57-40.2-15.1. The sections are identical in content, but the first is included in the Sales Tax chapter of the North Dakota Century Code and the second is included in the Use Tax chapter of the North Dakota Century Code. These additions to North Dakota law deal with the personal liability of corporate officers for Sales and Use Taxes; they became effective July 1, 1977:

“If a corporation holding a permit issued pursuant to the provisions of this chapter fails for any reason to file the required returns or to pay the tax due, any of its officers having control, or supervision of, or charged with the responsibility for making such returns and payments shall be personally liable for such failure. The dissolution of a corporation shall not discharge an officer’s liability for a prior failure of the corporation to make a return or remit the tax due. The sum due for such a liability may be assessed and collected pursuant to the provisions of this chapter for the assessment and collection of other liabilities.”

Pursuant to these sections of the North Dakota Century Code, the name(s), address(es) and signature(s) of the corporate officer(s) responsible for the filing of the sales and use tax returns must be provided for the issuance of the sales and use tax permit. In addition, whenever this responsibility changes, this office must be notified of the change.

Please complete and return: Sales/Use Tax Permit No: _____ Date _____

Federal Identification No: _____

Business Name: _____

Business Location: _____

Corporation’s Name: _____

Printed Name	Signature	Title	Social Security Number
Home Address			

Printed Name	Signature	Title	Social Security Number
Home Address			

Printed Name	Signature	Title	Social Security Number
Home Address			

In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of the individual’s social security number or a firm’s Federal identification number on this form is mandatory and is required under Subsection 1 of North Dakota Century Code § 57-39.2-14. The individual social security number or Federal identification number is used as an identification number by the Tax Department for cross-checking taxpayer’s files when processing the sales tax permit application.